



CLAIM FOR DEDUCTION OF ASSESSED VALUATION APPLICABLE TO RESOURCE RECOVERY SYSTEMS

State Form 5469 (R4 / 10-01)

Prescribed by the Department of Local Government Finance

**FORM
RRS-1**

- INSTRUCTIONS:**
1. This form is to be filed in duplicate with the auditor of the county in which the property is located (6-1.1-12-28.5).
 2. This form is to be filed between March 1 and May 15 of the year for which the person reports the property for assessment unless a filing extension under I.C. 6-1.1-3-7 (b) has been obtained. A person who obtains a filing extension must file the form between March 1 and the extended due date for that year.
 3. Attach a copy of Department of Environmental Management Certification.

Name of taxpayer			
Address of taxpayer (number and street, city, state, ZIP code)			
Legal description or key number	County	Township	Taxing district
ASSESSED VALUE OF QUALIFIED PROPERTY			
1. Assessed Value of Improvement (Real Estate)			\$
2. Portion NOT eligible for deduction (5% of line 1)			()
3. Amount of Assessed Value to be deducted (95% of line 1)			\$
4. Assessed Value Business Depreciable Personal Property			\$
5. Portion NOT eligible for deduction (5% of line 4)			()
6. Amount of Assessed Value to be deducted (95% of line 4)			\$
7. Total amount of Assessed Value to be deducted (Total of lines 3 & 6)			\$
8. Is any of the above property also being claimed exempt as Pollution Control Equipment on Form 103-P?			<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Is any of the value above included in the amount claimed as a deduction from assessed valuation of machinery and equipment, research and development equipment, or real estate in Economic Revitalization Areas?			<input type="checkbox"/> Yes <input type="checkbox"/> No
10. Has the taxpayer ever been convicted for a violation of hazardous waste disposal?			<input type="checkbox"/> Yes <input type="checkbox"/> No
11. Has the taxpayer ever been subject to a consent decree for a violation of hazardous waste disposal?			<input type="checkbox"/> Yes <input type="checkbox"/> No
I hereby certify that the above information is true, correct and complete and that the Department of Environmental Management has determined that the above property qualifies for a deduction as a resource recovery system.			
Signature of authorized representative		Title	Date signed
I, assessor of the township and county mentioned below, have verified the assessed values of the above claim.			
Township	County	Signature of Township Assessor	Date signed
I, auditor of the county mentioned below, hereby certify that this claim for deduction was filed with this office on the date noted below.			
Signature of County Auditor		County	Date signed

DISTRIBUTION: Original - County Auditor; Duplicate: Department of Local Government Finance



RECEIPT FOR CLAIM FOR DEDUCTION OF ASSESSED VALUE APPLICABLE TO RESOURCE RECOVERY SYSTEMS

State form 5469 (R4 / 10-01)

Name of owner	
Location of facility (County and Township)	
Legal description or key number	
Signature of County Auditor	Date signed

DISTRIBUTION: Original - County Auditor; Duplicate: Department of Local Government Finance

INSTRUCTIONS FOR FILING CLAIM FOR DEDUCTION

1. A person who desires to claim the deduction for Resource Recovery Systems must file a certified statement in duplicate, on forms prescribed by the Department of Local Government Finance, and proof of certification from the Department of Environmental Management with the auditor of the county in which the property for which the deduction is claimed is subject to assessment. With respect to a claim for deduction of improvements to real estate, the person must file the claim for deduction between March 1 and May 10 of each year for which he desires to obtain the deduction. With respect to a claim for deduction for business depreciable personal property, or a claim for both improvements to real estate and business depreciable personal property, the person must file the claim for deduction between March 1 and May 15 of each year for which he desires to obtain the deduction unless a filing extension under I.C. 6-1.1-3-7 (b) has been obtained. A person who obtains a filing extension must file the form between March 1 and extended due date for that year. With respect to a mobile home assessed under IC 6-1.1-7, the person must file the claim for deduction between January 15 and March 31 of each year for which he desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.
2. Upon proof of certification from the Department of Environmental Management and verification of the assessed value by the assessor of the township in which the property is subject to assessment, the county auditor shall allow the deduction.
3. The Department of Environmental Management, upon application by a property owner, shall determine whether a system or device qualifies for a deduction. If the department determines that a system or device qualifies for a deduction, it shall certify the system or device and provide proof of the certification to the property owner. The department shall prescribe the form and manner of the certification process required.
4. A denial of a deduction may be appealed as provided in I.C. 6-1.1-15. The appeal is limited to a review of the determination by the Township Assessor, Property Tax Assessment Board of Appeals, or Department of Local Government Finance.
5. The deduction available under IC 6-1.1-12-28.5 is limited to a political subdivision liable for payment of property taxes.

DEFINITIONS [6-1.1-12-28.5 (a)]

"RESOURCE RECOVERY SYSTEM"	means tangible property directly used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.
"SOLID WASTE"	has the meaning set forth in I.C. 13-7-1-22 but does not include dead animals or any animal solid or semisolid wastes.
"HAZARDOUS WASTE"	has the meaning set forth in I.C. 13-7-1-12 and includes a waste determined to be hazardous under I.C. 13-1-8.5-3 (b).

[13-7-1-22]

"SOLID WASTE"	<p>means any garbage, refuse, sludge from a waste treatment plant, sludge from a water supply treatment plant, sludge from an air pollution control facility, or other discarded material, including solid, liquid, semisolid, or contained gaseous material resulting from industrial, commercial, mining, or agricultural operations or from community activities. However, the term "solid waste" does not include:</p> <p style="margin-left: 40px;">(1) solid or dissolved material in domestic sewage or solid or dissolved materials in irrigation return flows or industrial discharges, which are point sources subject to permits under Section 402 of the Federal Water Pollution Control Act Amendments (33 U.S.C. 1342)</p> <p style="margin-left: 40px;">(2) source, special nuclear, or byproduct material as defined by the Atomic Energy Act of 1954 (42 U.S.C. 2011 et seq.); or</p> <p style="margin-left: 40px;">(3) manures or crop residues returned to the soil at the point of generation as fertilizers or soil conditioners as part of a total farm operation.</p>
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[13-7-1-12]

"HAZARDOUS WASTE"	<p>means a solid waste or combination of solid wastes that, because its quantity, concentration, or physical, chemical, or infectious characteristics, may:</p> <p style="margin-left: 40px;">(1) cause or significantly contribute to an increase in mortality or increase in serious irreversible, or incapacitating reversible illness; or</p> <p style="margin-left: 40px;">(2) pose a substantial present or potential hazard to human health or the environment when improperly treated, stored, transported, disposed of, or otherwise managed.</p>
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